

**DISTRICT ATTORNEY OF THE  
TWENTY-FIRST JUDICIAL DISTRICT COURT  
AMITE, LOUISIANA**

**ANNUAL FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2005**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7-26-06

District Attorney of the Twenty-First Judicial District  
 Amite, Louisiana  
 As of and for the Year Ended December 31, 2005  
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# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
HAMMOND, LA

John N. Durnin, CPA  
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Member  
American Institute of CPA's  
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June 20, 2006

## Independent Auditor's Report

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 2005, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District Attorney of the Twenty-First Judicial District. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinions, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, as of December 31, 2005, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2006, on our consideration of the District Attorney of the Twenty-First Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 4 through 11, and the budgetary comparison schedules identified as Schedule 1 and Schedule 2 on pages 34 to 37, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consist primarily of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney of the Twenty-First Judicial District of Amite, Louisiana's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organization*, and is also not a required part of the basic financial statements of the District Attorney of the Twenty-First Judicial District of Amite, Louisiana. The supplementary information schedules listed in the table of contents as Schedules 1 through Schedule 3 are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Respectfully submitted,

*Durnin & James, CPAs*

Durnin & James, CPAs  
(A Professional Corporation)

## **Management's Discussion and Analysis**

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Management's Discussion and Analysis (Continued)  
December 31, 2005

## **Introduction**

District Attorney of the Twenty-First Judicial District, Amite, Louisiana (the "District Attorney") is pleased to present its Annual Financial Report developed in compliance with Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments* (hereinafter referred to as GASB 34), and related standards. Please read the following in conjunction with the District Attorney's financial statements and footnotes, which follow this section.

## **Financial Highlights**

- ❑ Total assets for the year were \$526,425 at December 31, 2005, and exceeded liabilities in the amount of \$437,613 (i.e., net assets). Of the total net assets, \$252,566 was unrestricted and available to support short-term operations representing an increase of 21% in unrestricted net assets from that of the prior year. The balance of net assets reflects the investment in capital assets.
- ❑ General Fund revenues for the fiscal year ending December 31, 2005, reflect an increase of \$59,142 comprised of a net decrease in intergovernmental grant of \$81,262 and a net increase of other revenues of \$140,404. During this fiscal year, other revenues include funding provided by St. Helena Parish Police Jury in the amount of \$122,255 not collected by the District Attorney's Office in the prior year.
- ❑ Net Program Expense totaled \$1,114,119 for the fiscal year ended December 31, 2005. This represents a decrease from the prior fiscal year of \$88,525. While expenditures increased for the fiscal year, current program revenue also increased to offset these additional costs.
- ❑ Fund Balance / Net Assets have declined in recent past years due to reductions in funding, increased cost of operations, and the overall local economic impact. For the fiscal year ended December 31, 2005, the financial position of the District Attorney's Office reflects a positive indicator of progress. The Statement of Changes in Fund Balance includes an increase in fund balance in the amount of \$60,007 for the fiscal year.

## **Overview of Annual Financial Report**

Management's Discussion and Analysis ("MD&A") serves as an introduction to the basic financial statements and supplementary information. The MD&A presents an overview of management's examination and analysis of the District Attorney of the Twenty-First Judicial District's financial condition and performance.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Management's Discussion and Analysis (Continued)  
December 31, 2005

The financial statements report information of the District Attorney using full accrual accounting methods similar to those used in the private business sector. Financial statements include the Balance Sheet and the Statement of Revenues, Expenses, and Changes in Net Assets. The Balance Sheet provides information about the nature and amount of the District Attorney's resources and obligations at year-end, and provides a basis for evaluating the capital structure of the District Attorney and assessing the liquidity and financial flexibility of the District Attorney.

The Statement of Revenues, Expenses, and Changes in Net Assets accounts for the revenues and expenses for the fiscal year, and provides information on how net assets changed during the year.

The notes to the financial statements provide required disclosures essential to an understanding of the financial statements. The notes present information about the District Attorney's accounting policies, significant account balances and activities, commitments, contingencies, and subsequent events, if any. Supplementary information includes a comparative budget schedule, key information schedules on operations of the District Attorney, and schedules detailing audit findings and management response.

#### **Financial Analysis**

The purpose of financial analysis is to help determine whether the District Attorney of the Twenty-First Judicial District is better off as a result of the current year's activities. In this analysis, data from two of the basic financial statements, the Balance Sheet, and the Statement of Revenues, Expenses, and Changes in Net Assets, are presented below in condensed format. These statements report the net assets, the difference between assets and liabilities, and the change in net assets, which provides information for indicating the financial condition of the District Attorney.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Management's Discussion and Analysis (Continued)  
December 31, 2005

**Condensed Balance Sheet**

Net Assets  
December 31, 2005 and 2004

	Governmental Activities			
	2005	2004	\$ Change	% Change
<b>Assets:</b>				
Current and Other Assets	\$ 341,378	\$ 278,590	\$ 62,788	22.54
Capital Assets	185,047	168,553	16,494	9.79
Total Assets	<u>\$ 526,425</u>	<u>\$ 447,143</u>	<u>\$ 79,282</u>	17.73
<b>Liabilities:</b>				
Current Liabilities	\$ 88,812	\$ 69,537	\$ 19,275	27.72
Long-Term Debt	-	-	-	-
Total Liabilities	<u>\$ 88,812</u>	<u>\$ 69,537</u>	<u>\$ 19,275</u>	27.72
<b>Net Assets:</b>				
Invested in Capital Assets	\$ 185,047	\$ 168,553	\$ 16,494	9.79
Unrestricted	252,566	209,053	43,513	20.81
Total Net Assets	<u>\$ 437,613</u>	<u>\$ 377,606</u>	<u>\$ 60,007</u>	15.89

The major components of change for "Current and Other Assets" include a \$62,788 increase in cash and receivables.

"Capital Assets" increased by \$16,494 reflecting \$32,229 in total purchases of capital assets, less the depreciation recorded on capital assets of \$35,511, and a prior period adjustment increasing capital assets by \$20,398 for the fiscal year ending December 31, 2005. In addition, a complete inventory of capital assets resulted in the reduction of capital assets with no remaining residual value or useful life.

"Total Net Assets" (total assets less total liabilities) increased by \$60,007 for the fiscal year ending December 31, 2005. All components of net assets reflected an increase at year-end over prior year balances.



District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Management's Discussion and Analysis (Continued)  
December 31, 2005

**Condensed Statement of Revenues, Expenses, and Changes in Net Assets**

Changes in Net Assets  
December 31, 2005 and 2004

	Governmental Activities			
	2005	2004	\$ Change	% Change
Revenues:				
Program Revenues:				
Charges For Services	\$ 1,017,100	\$ 784,276	\$ 232,824	29.69
Criminal Court Revenue	1,059,337	868,755	190,582	21.94
Licenses	44,902	27,163	17,739	65.31
General Revenues:				
Grants	912,471	998,557	(86,086)	(8.62)
Victim's Assistance Coordinato	50,000	45,833	4,167	9.09
Interest Earnings	1,606	467	1,139	243.90
Other Revenues	189,651	49,729	139,922	281.37
Total Revenues	<u>\$ 3,275,067</u>	<u>\$ 2,774,780</u>	<u>\$ 500,287</u>	18.03
Expenses:				
Salaries and Related Benefits	\$ 1,723,056	\$ 1,479,388	\$ 243,668	16.47
Operating and Other Charges	1,476,891	1,364,650	112,241	8.22
Depreciation	35,511	38,800	(3,289)	(8.48)
Total Expenses	<u>3,235,458</u>	<u>2,882,838</u>	<u>352,620</u>	12.23
Change in Net Assets	\$ 39,609	\$ (108,058)	\$ 147,667	(136.66)
Net Assets, Beginning of Year	398,004	506,062	(108,058)	(21.35)
Net Assets, End of Year	<u>\$ 437,613</u>	<u>\$ 398,004</u>	<u>\$ 39,609</u>	9.95

While the Balance Sheet shows the change in financial position of net assets, the Statement of Revenues, Expenses and Changes in Net Assets provides answers to the nature and scope of these changes. The above table gives an indication of how the District Attorney of the Twenty-First Judicial District is being conservatively managed. Total "General Fund Revenues" increased by \$59,142 even though intergovernmental grant funding drastically decreased. Net Program Expense reflected a decrease of \$88,525 from that of the prior fiscal year. While program expenditures did increase, an increase in program revenue more than adequately funded these increased expenditures. In addition, the District

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Management's Discussion and Analysis (Continued)  
December 31, 2005

Attorney's financial statements for fiscal year ended December 31, 2005, reflected income of \$39,609, and as compared to a deficit of \$108,058 for the fiscal year ended December 31, 2004.

### **Budgetary Highlights**

The District Attorney of the Twenty-First Judicial District adopts an annual operating budget in accordance with requirements of the provisions of Louisiana R.S. 33:4574.2. Annual appropriated budgets are adopted for the General Fund, the Title IV-D Fund, the Incentive Fund, the Pre-Trial Intervention Fund, and the Criminal Court Fund. Budgetary comparison statements have been provided for these funds to demonstrate compliance with budget appropriations. The operating budget is adopted before the end of the prior fiscal year and is amended after review of monthly budget comparison financial statements prior to year-end. Although not presented as a part of the basic financial statements, a more detailed schedule is also presented in "Schedule 1 – Budgetary Comparison Schedule", as supplementary information, following the footnotes to the financial statements.

### **Capital Assets**

At the end of the fiscal year ended December 31, 2005, the District Attorney of the Twenty-First Judicial District had \$185,047 (net of accumulated depreciation) recorded in capital assets. This included land for the future site of the Livingston Parish Courthouse, equipment, and vehicles. The changes in capital assets are presented in the table below.

	December 31, 2005	December 31, 2004	Dollar Change	Percent Change
Land	\$ 100,000	\$ 100,000	\$ -	-
Vehicles	55,347	55,347	-	-
Equipment	344,765	411,268	(66,503)	(16.17)
Subtotal	\$ 500,112	\$ 566,615	\$ (66,503)	(11.74)
Less: Accumulated Depreciation	(315,065)	(377,664)	62,599	(16.58)
Net Capital Assets	\$ 185,047	\$ 188,951	\$ (3,904)	(2.07)

### **Future Funding of Operations**

The District Attorney of the Twenty-First Judicial District will continue to take a very conservative fiscal approach in its operations. Intergovernmental grant funding will continue to be actively requested. Other revenues that may become available will be sought. All attempts to reduce the cost of operations will be considered.

## **Basic Financial Statements**

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Governmental Funds Balance Sheet / Statement of Net Assets  
December 31, 2005

Exhibit A

	<u>Major Governmental Funds</u>				<u>Adjustments -</u>	
	<u>General</u>	<u>Title IV-D</u>	<u>Criminal Court</u>	<u>Non-Major</u>	<u>Note 1</u>	<u>Statement of</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>		<u>Net Assets</u>
<b>Assets</b>						
Cash and Cash Equivalents	\$ 44,030	\$ 21,892	\$ 27,648	\$ 19,162	\$ -	\$ 112,732
Investments	-	-	-	-	-	-
Receivables, Net	81,352	76,069	53,693	14,732	-	225,846
Due from Other Funds	52,500	-	-	24,500	(77,000)	-
Other Assets	2,800	-	-	-	-	2,800
Capital Assets, Net of Accumulated Depreciation (Note 5)	-	-	-	-	185,047	185,047
<b>Total Assets</b>	<b>\$ 180,682</b>	<b>\$ 97,961</b>	<b>\$ 81,341</b>	<b>\$ 58,394</b>	<b>\$ 108,047</b>	<b>\$ 526,425</b>
<b>Liabilities</b>						
Accounts Payable	\$ 5,852	\$ 1,079	\$ 81,341	\$ 540	\$ -	\$ 88,812
Application Fees Payable	-	-	-	-	-	-
Due to Other Funds	24,500	52,500	-	-	(77,000)	-
<b>Total Liabilities</b>	<b>\$ 30,352</b>	<b>\$ 53,579</b>	<b>\$ 81,341</b>	<b>\$ 540</b>	<b>\$ (77,000)</b>	<b>\$ 88,812</b>
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ 185,047	\$ 185,047
Unreserved, Undesignated	150,330	44,382	-	57,854	-	252,566
<b>Total Net Assets</b>	<b>\$ 150,330</b>	<b>\$ 44,382</b>	<b>\$ -</b>	<b>\$ 57,854</b>	<b>\$ 185,047</b>	<b>\$ 437,613</b>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Statement of Governmental Fund Revenues, Expenditures, and  
Changes In Fund Balance / Statement of Activities  
For the Year Ended December 31, 2005

Exhibit B

	Major Governmental Funds					Adjustments - Note 1	Statement of Activities
	General Fund	Title IV-D Fund	Criminal Court Fund	Non-Major Funds			
Expenditures / Expenses:							
Salaries / Related Benefits	\$ (1,021,908)	\$ (493,873)	-	\$ (207,275)	\$ -	\$ -	\$ (1,723,056)
Automobile	(44,623)	(3,890)	-	-	-	-	(48,513)
Contract Services	(18,189)	(10,740)	-	(3,943)	-	-	(32,872)
Criminal Court Expenditures	-	-	(1,029,458)	-	-	-	(1,029,458)
Dues & Subscriptions	(23,800)	-	-	(286)	-	-	(24,086)
Lease Costs	(42,713)	(31,200)	-	-	-	-	(73,913)
Office Supplies	(49,226)	(13,981)	-	(11,000)	-	-	(74,207)
Other Expenditures	(20,514)	(48)	-	(449)	-	-	(21,011)
Telephone & Utilities	(46,516)	(21,201)	-	(5,933)	-	-	(73,650)
Training	(35,278)	(596)	-	(8,652)	-	-	(44,526)
Travel	(33,656)	(13,860)	-	(6,517)	-	-	(54,033)
Capital Outlay	-	(2,350)	(29,879)	-	32,229	-	-
Loss on Disposal of Capital Assets	-	-	-	-	(622)	(622)	(622)
Depreciation	-	-	-	-	(35,511)	(35,511)	(35,511)
Total Expenditures / Expenses	\$ (1,336,423)	\$ (591,739)	\$ (1,059,337)	\$ (244,055)	\$ (3,904)	\$ (3,904)	\$ (3,235,458)
Program Revenues:							
Charges for Services	\$ 897,366	-	-	\$ 119,734	\$ -	\$ -	\$ 1,017,100
Criminal Court Revenue	-	-	1,059,337	-	-	-	1,059,337
Licenses	44,902	-	-	-	-	-	44,902
Net Program Expense	\$ (394,155)	\$ (591,739)	\$ -	\$ (124,321)	\$ (3,904)	\$ (3,904)	\$ (1,114,119)

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Statement of Governmental Fund Revenues, Expenditures, and  
Changes In Fund Balance / Statement of Activities  
For the Year Ended December 31, 2005

Exhibit B  
(Continued)

	Major Governmental Funds				Non-Major Funds	Adjustments - Note 1	Statement of Activities
	General Fund	Title IV-D Fund	Criminal Court Fund				
General Revenues:							
Intergovernmental Grants:							
Federal	\$ 178,717	\$ 583,534	-	\$ 22,801	\$ -	\$ -	\$ 785,052
State	40,019	-	-	-	-	-	40,019
Parish	-	-	-	87,400	-	-	87,400
Victim's Assistance Coordinator	50,000	-	-	-	-	-	50,000
Interest Earnings	1,606	-	-	-	-	-	1,606
Other Revenues	189,651	-	-	-	-	-	189,651
Total General Revenues	\$ 459,993	\$ 583,534	\$ -	\$ 110,201	\$ -	\$ -	\$ 1,153,728
Excess (Deficiency) of Revenues over Expenditures	\$ 65,838	\$ (8,205)	\$ -	\$ (14,120)	\$ (3,904)	\$ -	\$ 39,609
Other Financing Sources (Uses):							
Intergovernmental Transfers	\$ (10,000)	\$ (10,000)	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 55,838	\$ (18,205)	\$ -	\$ 5,880	\$ (3,904)	\$ -	\$ 39,609
Fund Balance / Net Assets:							
Beginning of the Year - Originally Stated	\$ 94,492	\$ 62,587	\$ -	\$ 51,974	\$ 168,553	\$ -	\$ 377,606
Prior Period Adjustment	-	-	-	-	20,398	-	20,398
Beginning of the Year - Restated	\$ 94,492	\$ 62,587	\$ -	\$ 51,974	\$ 188,951	\$ -	\$ 398,004
End of the Year	\$ 150,330	\$ 44,382	\$ -	\$ 57,854	\$ 185,047	\$ -	\$ 437,613

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Governmental Funds Balance Sheet  
Non-Major Governmental Funds  
December 31, 2005

Exhibit C

	Incentive Fund	Pre-Trial Intervention Fund	Total Non-Major Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 9,287	\$ 9,875	\$ 19,162
Receivables, Net	14,732	-	14,732
Due from Other Funds	-	24,500	24,500
	<hr/>	<hr/>	<hr/>
Total Assets	\$ 24,019	\$ 34,375	\$ 58,394
	<hr/>	<hr/>	<hr/>
<b>Liabilities</b>			
Accounts Payable	\$ 540	\$ -	\$ 540
Application Fees Payable	-	-	-
Due to Other Funds	-	-	-
	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ 540	\$ -	\$ 540
	<hr/>	<hr/>	<hr/>
<b>Fund Balance</b>			
Unreserved, Undesignated	\$ 23,479	\$ 34,375	\$ 57,854
	<hr/>	<hr/>	<hr/>
Total Fund Balance	\$ 23,479	\$ 34,375	\$ 57,854
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	\$ 24,019	\$ 34,375	\$ 58,394
	<hr/>	<hr/>	<hr/>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Statement of Governmental Fund Revenues, Expenditures, and  
Changes in Fund Balance  
Non-Major Governmental Funds  
For the Year Ended December 31, 2005

Exhibit D

	Incentive Fund	Pre-Trial Intervention Fund	Total Non-Major Governmental Funds
<b>Revenues:</b>			
Intergovernmental Grants:			
Federal	\$ 22,801	\$ -	\$ 22,801
Parish	87,400	-	87,400
Charges for Services	20,233	99,501	119,734
Criminal Court Revenue	-	-	-
Other Revenues	-	-	-
Total Revenues	<u>\$ 130,434</u>	<u>\$ 99,501</u>	<u>\$ 229,935</u>
<b>Expenditures:</b>			
Salaries / Related Benefits	\$ 129,510	\$ 77,765	\$ 207,275
Automobile	-	-	-
Contract Services	3,695	248	3,943
Criminal Court Expenditures:			
District Attorney	-	-	-
Judicial Expense Fund	-	-	-
Judicial Court	-	-	-
Dues & Subscriptions	-	286	286
Lease Costs	-	-	-
Office Supplies	8,560	2,440	11,000
Other Expenditures	370	79	449
Telephone & Utilities	5,933	-	5,933
Training	1,214	7,438	8,652
Travel	6,517	-	6,517
Capital Outlay	-	-	-
Total Expenditures	<u>\$ 155,799</u>	<u>\$ 88,256</u>	<u>\$ 244,055</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (25,365)</u>	<u>\$ 11,245</u>	<u>\$ (14,120)</u>
<b>Other Financing Sources (Uses):</b>			
Intergovernmental Transfers	<u>\$ 28,100</u>	<u>\$ (8,100)</u>	<u>\$ 20,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ 2,735</u>	<u>\$ 3,145</u>	<u>\$ 5,880</u>
<b>Fund Balance - Beginning of the Year</b>	<u>\$ 20,744</u>	<u>\$ 31,230</u>	<u>\$ 51,974</u>
<b>Fund Balance - End of the Year</b>	<u>\$ 23,479</u>	<u>\$ 34,375</u>	<u>\$ 57,854</u>

The accompanying notes are an integral part of this statement.



District Attorney of the Twenty-First Judicial District  
 Amite, Louisiana  
 Statement of Fiduciary Net Assets  
 December 31, 2005

Exhibit E

	Asset Forfeiture Fund	Total (Memorandum Only)
<b>Assets</b>		
Cash and Cash Equivalents	\$ 376,429	\$ 376,429
Due from Other Agencies	700	700
Non-Cash Seized Assets	103,635	103,635
Unsettled Deposits	<u>9,478</u>	<u>9,478</u>
 Total Assets	 <u>\$ 490,242</u>	 <u>\$ 490,242</u>
<b>Liabilities and Net Assets</b>		
Liabilities:		
Due To Others	\$ -	\$ -
Unsettled Deposits	<u>490,242</u>	<u>490,242</u>
Total Liabilities	\$ 490,242	\$ 490,242
 Net Assets:	 <u>\$ -</u>	 <u>\$ -</u>
 Total Liabilities and Net Assets	 <u>\$ 490,242</u>	 <u>\$ 490,242</u>

The accompanying notes are an integral part of this statement.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Notes to Financial Statements  
December 31, 2005

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District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
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December 31, 2005

**Introduction**

The District Attorney, provided by Article V, Section 26 of the Louisiana Constitution of 1974, has charge of every criminal prosecution by the State in his District, is the representative of the State before the grand jury in his District, and is legal advisor to the grand jury. He performs other duties as provided by law. The District Attorney is elected by the qualified electors of the Twenty-First Judicial District for a term of six years. The Twenty-First Judicial District encompasses the Parishes of Livingston, St. Helena, and Tangipahoa, Louisiana.

**1. Summary of Significant Accounting Policies**

**A. Basis of Presentation**

The accompanying basic financial statements of the District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United State of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of January 1, 2003.

**B. Reporting Entity**

The District Attorney is a part of the District Court System of the State of Louisiana. However, the state statutes that create the district attorneys also give the district attorneys control over all their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The District Attorney is independent from the District Court System and the parish government. Therefore, the District Attorney reports as an independent financial reporting entity.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the identification of a primary government unit for financial reporting purposes. The GASB has set forth criteria to be considered in determining which governmental entities are primary governments. An entity is a primary government if it satisfies all of the following criteria:

The entity has a separate governing body elected by the citizenry in a general, popular election.

The entity is legally separate from other entities.

The entity is fiscally independent of other state and local government entities.

Based on the above listed criteria, the District Attorney has determined that the Office of the District Attorney of the Twenty-First Judicial District of the State of Louisiana is a primary government and financial reporting entity in accordance with GASB Statement No. 14.

The District Attorney has also determined that there are no component units that should be considered part of the District Attorney for financial reporting purposes.

District Attorney of the Twenty-First Judicial District  
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C. Fund Accounting

The District Attorney uses funds to report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

Funds of the District Attorney are classified as either governmental or fiduciary funds.

Governmental funds account for the District Attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of capital assets. Governmental funds of the District Attorney include:

*General Fund*

The general fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that twelve (12%) percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

Worthless check collection fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's Office collects and processes a worthless check are accounted for in the general fund. Expenditures of this revenue are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the Office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Grant funds not legally required to be accounted for in separate funds are also recorded in the general fund.

*Title IV-D Special Revenue Fund*

The Title IV-D Special Revenue Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

*Incentive Special Revenue Fund*

The Incentive Special Revenue Fund is used to account for payments received from the parishes, which are considered incentive amounts used to supplement the IV-D contract. These funds are generally used for the operations of the juvenile division.

*Pre-Trial Intervention Special Revenue Fund*

The Pre-Trial Intervention Special Revenue Fund is used to account for the enrollment fees of participants in this program. The Fund also serves as an agency to handle restitution payments made by the participants.

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*Twenty-First Judicial District Criminal Court Fund*

The Twenty-First Judicial District Criminal Court Fund was established to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District. The Criminal Court Fund collects (76%) percent of the fines collected and bonds forfeited to be used for the operation of the Twenty-First Judicial District Court system.

The fiduciary fund of the district attorney is an agency fund described as follows:

*Special District Attorney Asset Forfeiture Trust Fund (Agency Fund)*

The Special District Attorney Asset Forfeiture Trust Fund (agency fund) accounts for assets held as an agent for others. The assets held are those seized under the provisions of Louisiana Revised Statutes 40:2601 to 40:2622. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds and agency fund. The governmental funds use the following practices in recording revenues and expenditures:

*Revenues*

Commissions on fines, forfeitures, and court cost fees are recorded in the year they are collected by the tax collectors. Grants are recorded when the District Attorney is entitled to the funds. Interest income on investments is recorded when the investments have matured and the income is available. Substantially all other revenues are recorded when received.

*Expenditures*

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for the payment of principal and interest on general long-term obligations, which are not recognized until due.

*Other Financing Sources (Uses)*

Transfers between funds that are not expected to be repaid (and any other financing source / use) are accounted for as other financing sources (uses) and are recorded when transferred.

**E. Governmental-Wide Financial Statements**

The column labeled Statement of Net Assets (Exhibit A) and the column labeled Statement of Activities (Exhibit B) display information about the District Attorney's Office as a whole. These statements include all the financial activities of the District Attorney's Office. Information contained in these columns

District Attorney of the Twenty-First Judicial District  
 Amite, Louisiana  
 Notes to Financial Statements (Continued)  
 December 31, 2005

reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

The reconciliation of the items reflected in the funds columns to the Statement of Activities (Exhibit B) and the Statement of Net Assets (Exhibit A) are as follows:

Exhibit B

Capitalization of Capital Assets	\$ 32,229
Recording Loss on Disposal of Capital Assets	(622)
Recording of Depreciation Expense	(35,511)
Adjustment to Beginning Fund Balance for Prior Years:	
Capital Assets	168,553
Prior Period Adjustment for Depreciation Expense	20,398
Net Effect of Changes	<u>\$ 185,047</u>

Exhibit A

Recording Net Capital Assets	\$ 185,047
Net Effect of Changes	<u>\$ 185,047</u>

F. Budget

A budget was adopted for the fiscal year ended December 31, 2005, presenting a complete financial plan for the general fund and special revenue funds. The budget was prepared on the modified accrual basis. Budget adoption included public notice of the proposed budget, public inspection of the proposed budget, and a public hearing on the budget held on December 15, 2004, at which time the budget was adopted. Because of variances between budgeted and actual amounts, the 2005 operating budget was amended on December 16, 2005. The amendment process included all phases of budget adoption as described above. Unexpended budget balances lapse at year-end. The level of control for each budget is on the fund basis.

G. Cash and Investments

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. See note 3 regarding cash, cash equivalents and investments for further information regarding cash and cash equivalents.

District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2005

H. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed in the district attorney's accounting system.

I. Capital Assets

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney's Office maintains a threshold level of \$600 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method for equipment and vehicles over a useful life of five years and for furniture and fixtures over a useful life of seven years.

J. Compensated Absences

The district attorney has the following policy relating to vacation and sick leave:

Each full-time clerical employee is entitled to 10 days of annual and 10 days of sick leave per year. Employees with 10 years of service or more are entitled to 15 days of annual and 15 days of sick leave per year. Neither annual leave nor sick leave may be accumulated beyond the District Attorney's fiscal year-end. Upon termination, the current year's unused annual leave is paid but any unused sick leave is forfeited.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditures when leave is actually taken.

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

L. Total Columns on Statements

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2005

**2. Stewardship, Compliance, and Accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at year-end. See Note 1-F regarding operating budgets. The District Attorney complied with the local budget act.

**B. Deposits and Investment Laws and Regulations**

In accordance with state law, all uninsured deposits of funds in financial institutions must be secured with acceptable collateral valued at the lower of market or par. As reflected in Note 3 regarding cash and cash equivalents, the District Attorney complied with the deposits and investments laws and regulations.

**C. Deficit Fund Equity**

As of December 31, 2005, the District Attorney had no funds with deficit fund equities.

**3. Cash, Cash Equivalents, and Investments**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the District Attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

Investments at December 31, 2005 are in certificates. As reflected on Exhibit A, the District Attorney has cash totaling \$112,732 at December 31, 2005. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the bank. These pledged securities are held by and in the name of the fiscal agent bank but pledged to the District Attorney. The following is a summary of cash and investments (bank balances) at December 31, 2005, with the related federal deposit insurance and pledged securities:



District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2005

Bank Balances:

Insured (FDIC Insurance)	\$ 287,367
Collateralized:	
Collateral held by District Attorney's agent in the District Attorney's name	-
Collateral held by pledging bank's trust department in the District Attorney's name	-
Collateral held by pledging bank's trust department not in the District Attorney's name	394,353
Uninsured and Uncollateralized	<u>-</u>
 Total Deposits	 \$ 681,720

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. The District Attorney does not have a deposit policy for custodial risk. As of December 31, 2005, \$394,353 of the government's bank balance of \$681,720 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$ -
Uninsured and collateral held by pledging bank's trust department not in the District Attorney's name	<u>394,353</u>
Total	\$ 394,353

Deposits collateralized by pledged securities are considered to be exposed to credit risk (Category 3), under the provision of GASB Statement 40. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

**4. Receivables**

The following is a summary of receivables at December 31, 2005:

Class of Receivables	General Fund	Special Revenue Funds	Total
Commissions on Fines & Forfeitures	\$ 16,391	\$ 23,196	\$ 39,587
Court Cost & Worthless Check Fees	6,640	-	6,640
Grants	36,519	2,732	39,251
Intergovernmental	1,802	117,741	119,543
Other	<u>20,000</u>	<u>825</u>	<u>20,825</u>
Total	\$ <u>81,352</u>	\$ <u>144,494</u>	\$ <u>225,846</u>

District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2005

**5. Capital Assets**

The following is a summary of changes in capital assets for the year ended December 31, 2005:

	Balance 12/31/04	Increases	Decreases	Balance 12/31/05
Capital Assets Not Depreciated:				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Other Capital Assets:				
Equipment	\$ 411,268	\$ 32,229	\$ 98,732	\$ 344,765
Vehicles	55,347	-	-	55,347
Total Other Capital Assets	\$ 466,615	\$ 32,229	\$ 98,732	\$ 400,112
Less: Accumulated Depreciation	\$ (377,664)	\$ (35,511)	\$ (98,110)	\$ (315,065)
Other Capital Assets, Net	\$ 88,951	\$ (3,282)	\$ 622	\$ 85,047
Totals	\$ 188,951	\$ (3,282)	\$ 622	\$ 185,047

**6. Pension Plan (District Attorney)**

Plan Description – The District Attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 per cent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 per cent benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 per cent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 per cent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 per cent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 per cent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of average final compensation. The system also provides death and disability benefits. Benefits are established or amended by state statute.

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Notes to Financial Statements (Continued)  
December 31, 2005

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8143, or by calling (225) 343-0171.

Funding Policy – Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 2005, 2004, and 2003, were \$14,675, \$5,393, and \$0, respectively, equal to the required contributions for each year.

**7. Pension Plan (Other Than District Attorney)**

Effective April 1, 1997, certain employees became members of the Parochial Employees Retirement System of Louisiana. Substantially all employees, with the exception of the district attorney and assistant district attorneys, of the District Attorney of the Twenty-First Judicial District are members of the Parochial Employees Retirement System of Louisiana (System), a cost sharing multiple-employer (defined benefit), public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy Plan members are required by state statute to contribute 9.5 percent of their annual covered salary and the District Attorney of the Twenty-First Judicial District is required to contribute at an actuarially determined rate. The current rate is 12.75 percent of annual covered payroll. Contributions to the System include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based

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Notes to Financial Statements (Continued)  
December 31, 2005

proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney of the Twenty-First Judicial District's contributions to the System for the years ending December 31, 2005, 2004 and 2003 were \$104,190, \$87,108, and \$53,578, respectively, equal to the required contributions for the year.

#### 8. Leases

The District Attorney leases certain buildings under long-term leases. Most of the leases are operating leases for a period of three years with renewal options. All other leases are month-to-month leases on several pieces of office equipment. The District Attorney has no obligations under capital leases.

The following is a schedule of future minimum rental payments required under the above operating leases as of December 31, 2005:

<u>Year Ending December 31,</u>	<u>Amount</u>
2005	\$ 77,775
	<u>\$ 77,775</u>

Rental expense amounted to \$73,913 in 2005.

#### 9. Litigation and Claims

At December 31, 2005, the District Attorney had no litigation liability.

#### 10. Changes in Agency Fund Balances

A summary of changes in agency fund unsettled deposits follows:

Special District Attorney Assets Forfeiture Trust Fund (Agency Fund)

	<u>Cash</u>	<u>Non-Cash</u>	<u>Total</u>
Unsettled Deposits - Beginning of the Year	\$ 209,680	\$ 120,111	\$ 329,791
Additions	1,187,533	70,160	1,257,693
Reductions	<u>(1,020,785)</u>	<u>(86,636)</u>	<u>(1,107,421)</u>
Unsettled Deposits - End of the Year	<u>\$ 376,428</u>	<u>\$ 103,635</u>	<u>\$ 480,063</u>

#### 11. Non-Cash Seized Assets

The District Attorney is deemed to be in custody of property seized in accordance with Louisiana Revised Statutes 40:2601 to 40:2622. The seized assets are listed on the balance sheet under agency fund, as either

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Notes to Financial Statements (Continued)  
December 31, 2005

cash or non-cash seized assets. The non-cash seized assets represent property other than cash seized under the authority of the above-mentioned Louisiana Revised Statutes. The non-cash assets are held in the custody of and by the seizing agency. At the completion of the forfeiture proceedings, the seizing agency may sell the non-cash property and remit the cash proceeds to the District Attorney for distribution according to Louisiana Revised Statutes.

**12. Expenditures of the District Attorney Not Included in the Accompanying Financial Statements**

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the criminal court, the parish councils (police juries), or directly by the State. A portion of the salaries of the District Attorney and assistant district attorney's are paid directly by the State. The parish councils (police juries) pay certain salaries, or portions thereof, and employer contributions of the District Attorney and his staff.

**13. Expenditures of the Twenty-First Judicial District Criminal Court Fund**

The Twenty-First Judicial District Criminal Court Fund was established to consolidate the Criminal Court Funds previously under the jurisdiction of each of the three parishes in the Twenty-First Judicial District. The Criminal Court Fund's primary source of revenue is collected from fines and forfeitures in the Twenty-First Judicial District. These funds are used to pay the general expenditures of the Twenty-First Judicial District Court system in addition to reimbursing the expenditures of the District Attorney and the Judicial Expense Fund. This breakdown is as follows:

<u>Entity Name</u>	<u>Expenditures</u>
District Attorney	\$ 492,450
Judicial Expense Fund	209,450
Judicial Court	<u>327,558</u>
	1,029,458
Capital Outlay	<u>29,879</u>
	<u>\$ 1,059,337</u>

**14. Federal Financial Assistance Programs**

The District Attorney participates in the United States Department of Health and Human Services Support Enforcement, Title IV-D Program, Catalog of Federal Domestic Assistance No. 93.563. This program is funded by indirect assistance payments, in the form of both incentive payments and reimbursements of a portion of certain expenditures, received from the Louisiana Department of Social Services. For the year ended December 31, 2005, the District Attorney for the Twenty-First Judicial District expended \$583,534 in reimbursement payments.

The reimbursement payments are restricted by a formal agreement between the District Attorney and Department of Social Services and include a budget of expected expenditures for each fiscal year ended December 31<sup>st</sup>. The District Attorney submits reimbursement requests to the Department of Social Services on a monthly basis.

District Attorney of the Twenty-First Judicial District  
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Notes to Financial Statements (Continued)  
December 31, 2005

There are no restrictions on how incentive payments may be expended, except as may be required by state law for any other funds of the District Attorney.

The District Attorney also participates in various United States Office of Justice programs administered by the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. The programs are funded by indirect assistance payments in the form of reimbursements of certain expenditures. For the year ended December 31, 2005, the District Attorney for the Twenty-First Judicial District expended these amounts for the various programs:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Tri-Parish Victim's Assistance	16.575	\$ 114,222
Juvenile Community Service Program	16.540	11,144
Probation Program to Reduce Recidivism	16.523	11,657
Tri-Parish Domestic Violence Prosecution Unit	16.588	64,495
		<u>\$ 201,518</u>

The reimbursement and incentive payments may be subjected to further review and audit by the federal grantor agency. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

## **Required Supplemental Information**

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2005

Schedule 1

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
<b>Revenues:</b>				
Commissions on Fines & Forfeitures	\$ 472,500	\$ 559,557	\$ 494,765	\$ (64,792)
Court Cost Fees	235,700	250,870	244,583	(6,287)
Worthless Check Fees	120,350	85,313	85,603	290
License Fees	26,700	40,022	44,902	4,880
Criminal Bond Fees	-	-	72,415	72,415
<b>Intergovernmental Grants:</b>				
Federal	184,934	178,717	178,717	-
State	96,441	90,019	40,019	(50,000)
Victim's Assistance Coordinator	-	-	50,000	50,000
Interest Earnings	800	1,486	1,606	120
Other Revenues	80,000	198,406	189,651	(8,755)
Total Revenues	<u>\$ 1,217,425</u>	<u>\$ 1,404,390</u>	<u>\$ 1,402,261</u>	<u>\$ (2,129)</u>
<b>Expenditures:</b>				
Salaries / Related Benefits	\$ 859,005	\$ 1,063,840	\$ 1,021,908	\$ 41,932
Travel	45,000	34,404	33,656	748
Telephone & Utilities	40,000	47,953	46,516	1,437
Office Supplies	76,000	50,161	49,226	935
Automobile	15,000	43,155	44,623	(1,468)
Training	32,000	35,836	35,278	558
Dues & Subscriptions	27,000	24,050	23,800	250
Contract Services	25,000	18,787	18,189	598
Lease Costs	58,875	41,637	42,713	(1,076)
Capital Outlay	15,000	-	-	-
Other Expenditures	24,545	19,271	20,514	(1,243)
Total Expenditures	<u>\$ 1,217,425</u>	<u>\$ 1,379,094</u>	<u>\$ 1,336,423</u>	<u>\$ 42,671</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<u>\$ -</u>	<u>\$ 25,296</u>	<u>\$ 65,838</u>	<u>\$ 40,542</u>

See auditor's report.



District Attorney of the Twenty-First Judicial District  
 Amite, Louisiana  
 Budgetary Comparison Schedule  
 General Fund  
 For the Year Ended December 31, 2005

Schedule 1  
 (Continued)

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	-	(10,000)	(10,000)	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ 15,296	\$ 55,838	\$ 40,542
Fund Balance - Beginning of the Year	58,930	94,492	94,492	-
Fund Balance - End of the Year	<u>\$ 58,930</u>	<u>\$ 109,788</u>	<u>\$ 150,330</u>	<u>\$ 40,542</u>

See auditor's report.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Budgetary Comparison Schedule  
Title IV-D Fund  
For the Year Ended December 31, 2005

Schedule 2

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Intergovernmental Grants:				
Federal	\$ 600,000	\$ 585,466	\$ 583,534	\$ (1,932)
Total Revenues	<u>\$ 600,000</u>	<u>\$ 585,466</u>	<u>\$ 583,534</u>	<u>\$ (1,932)</u>
Expenditures:				
Salaries / Related Benefits	\$ 486,867	\$ 493,822	\$ 493,873	\$ (51)
Travel	18,000	13,754	13,860	(106)
Telephone & Utilities	20,000	21,740	21,201	539
Office Supplies	22,000	14,403	13,981	422
Automobile	3,500	3,853	3,890	(37)
Training	1,200	596	596	-
Dues & Subscriptions	333	-	-	-
Contract Services	9,800	10,740	10,740	-
Lease Costs	30,300	31,200	31,200	-
Capital Outlay	8,000	2,350	2,350	-
Other Expenditures	-	-	48	(48)
Total Expenditures	<u>\$ 600,000</u>	<u>\$ 592,458</u>	<u>\$ 591,739</u>	<u>\$ 719</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ (6,992)</u>	<u>\$ (8,205)</u>	<u>\$ (1,213)</u>
Other Financing Sources (Uses):				
Operating Transfers In	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Out)	-	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ -</u>	<u>\$ (16,992)</u>	<u>\$ (18,205)</u>	<u>\$ (1,213)</u>
Fund Balance - Beginning of the Year	63,962	62,587	62,587	-
Fund Balance - End of the Year	<u>\$ 63,962</u>	<u>\$ 45,595</u>	<u>\$ 44,382</u>	<u>\$ (1,213)</u>

See auditor's report.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Budgetary Comparison Schedule  
Criminal Court Fund  
For the Year Ended December 31, 2005

Schedule 3

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget Favorable / (Unfavorable)
Revenues:				
Criminal Court Revenue	\$ 910,350	\$ 1,076,665	\$ 1,059,337	\$ (17,328)
Other Revenues	-	-	-	-
Total Revenues	<u>\$ 910,350</u>	<u>\$ 1,076,665</u>	<u>\$ 1,059,337</u>	<u>\$ (17,328)</u>
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 29,879	\$ (29,879)
Criminal Court Expenditures	910,350	1,076,665	1,029,458	47,207
Other Expenditures	-	-	-	-
Total Expenditures	<u>\$ 910,350</u>	<u>\$ 1,076,665</u>	<u>\$ 1,059,337</u>	<u>\$ 17,328</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance - Beginning of the Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - End of the Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See auditor's report.

## **Schedule of Expenditures of Federal Awards**

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Schedule of Expenditures of Federal and State Awards  
For the Year Ended December 31, 2005

Federal Grantor/ Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts of Revenue Recognized	Disbursements/ Expenditures
Department of Health & Human Resources				
Child Support Enforcement Program (Title IV-D)	93.563	G-95-04 LA 4004	\$ 583,534	\$ 583,534
Department of Justice				
Tri-Parish Victim's Assistance Program No. C04-5-020	16.575	N/A	49,369	49,369
Tri-Parish Victim's Assistance Program No. C05-5-021	16.575	N/A	16,346	16,346
Victim Assistance: Child Sexual Assault Program No. C04-5-019	16.575	N/A	37,469	37,469
Victim Assistance: Child Sexual Assault Program No. C05-5-020	16.575	N/A	11,038	11,038
Tri-Parish Domestic Violence Prosecution Unit Program No. M04-5-013	16.588	N/A	64,495	64,495
Juvenile Community Service Program No. J04-5-001	16.540	N/A	8,412	8,412

(Continued)

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Schedule of Expenditures of Federal and State Awards  
For the Year Ended December 31, 2005

Federal Grantor/ Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receipts of Revenue Recognized	Disbursements/ Expenditures
Juvenile Community Service Program No. J05-5-006	16.540	N/A	2,732	2,732
Juvenile Courts and Probation Unit Program No. A03-8-014	16.523	N/A	11,657	11,657
State Grants				
LACLE Electronic Equipment No. P05-5-042	N/A	N/A	864	864
LaFASA Rape Crisis Volunteer Program FY 04-05	N/A	N/A	23,045	23,045
LaFASA Rape Crisis Volunteer Program FY 05-06	N/A	N/A	16,110	16,110
			<u>\$ 825,071</u>	<u>\$ 825,071</u>

**Note 1 - Basis of Presentation**

This schedule of expenditures of federal awards includes federal grant activity of the District Attorney of the Twenty-First Judicial District Court, Amite, Louisiana, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audit of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

See auditor's report.

**Other Independent Auditor's Reports And  
Schedule of Findings and Questioned Costs**

**Independent Auditor's Report on Internal Control  
Over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***



# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
HAMMOND, LA

John N. Durnin, CPA  
Dennis E. James, CPA

Member  
American Institute of CPA's  
Society of Louisiana CPA's

June 20, 2006

Independent Auditor's Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, as of and for the year ended December 31, 2005, which collectively comprise the District Attorney of the Twenty-First Judicial District's basic financial statements, and have issued our report thereon dated June 20, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-First Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-First Judicial District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana

Respectfully submitted,

*Durnin & James, CPAs*

Durnin & James, CPAs  
(A Professional Corporation)

**Independent Auditor's Report on Compliance with  
Requirements Applicable to Each Major Program and  
Internal Control over Compliance in Accordance with  
OMB Circular A-133**

# Durnin & James

CERTIFIED PUBLIC ACCOUNTANTS  
A PROFESSIONAL CORPORATION  
HAMMOND, LA

John N. Durnin, CPA  
Dennis E. James, CPA

Member  
American Institute of CPA's  
Society of Louisiana CPA's

June 20, 2006

Independent Auditor's Report on Compliance with  
Requirements Applicable to Each Major Program and  
Internal Control over Compliance in Accordance with OMB Circular A-133

The Honorable Scott M. Perrilloux  
District Attorney of the  
Twenty-First Judicial District  
Amite, Louisiana

Compliance

We have audited the compliance of the District Attorney of the Twenty-First Judicial District, Amite, Louisiana, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The District Attorney of the Twenty-First Judicial District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District Attorney of the Twenty-First Judicial District's management. Our responsibility is to express an opinion on District Attorney of the Twenty-First Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Twenty-First Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on District Attorney of the Twenty-First Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Twenty-First Judicial District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

District Attorney of the Twenty-First Judicial District  
Arbite, Louisiana

Internal Control over Compliance

The management of the District Attorney of the Twenty-First Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Twenty-First Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

*Durnin & James, CPAs*

Durnin & James, CPAs  
(A Professional Corporation)

## **Schedule of Findings and Questioned Costs**

District Attorney of the Twenty-First Judicial District  
Amite, Louisiana  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2005

We have audited the basic financial statements of the District Attorney of the Twenty-First Judicial District as of and for the year ended December 31, 2005, and have issued our report thereon dated June 20, 2006. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-133. Our audit of the basic financial statements as of December 31, 2005 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

1. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Compliance

Compliance Material to Financial Statements	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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2. Federal Awards

Internal Control

Material Weaknesses	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Reportable Conditions	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Type of Opinion on Compliance	<input checked="" type="checkbox"/> Unqualified	<input type="checkbox"/> Qualified
For Major Programs	<input type="checkbox"/> Disclaimer	<input type="checkbox"/> Adverse

Are there findings required to be reported in accordance with Circular A-133, Section .510(a)?  
☐ Yes ☒ No

3. Identification of Major Programs:

CFDA Number(s)  
93.563

Name of Federal Program (or Cluster)  
Child Support Enforcement Program (Title IV-D)

Dollar threshold used to distinguish between Type A and Type B Programs: \$300,000

Is the auditee a "low-risk" auditee, as defined by OMB Circular A-133? ☒ Yes ☐ No

Section II Financial Statement Findings

No matters were reported.

Section III Federal Award Findings and Questioned Costs

No matters were reported.